

Whistleblower Policy

1 Purpose

Timberlink New Zealand ('Timberlink') is committed to the highest standards of conduct and ethical behaviours in all of our business activities and to promoting and supporting a culture of honest and ethical behaviour underpinned by Timberlink's *Code of Conduct* and by Timberlink's values to:

- Be Open
- Be Fair
- Be Resilient
- Have Integrity
- Be Respectful

In New Zealand, 'whistleblowing' refers to an eligible 'whistleblower' disclosing information about 'serious wrongdoing' in or by Timberlink. New Zealand's whistleblower protection regime is contained in the Protected Disclosures (Protection of Whistleblowers) Act 2022 (**PDA (NZ)**).

To qualify for protection under the PDA (NZ), the following criteria needs to be met to constitute a 'protected disclosure':

- a) The individual making the disclosure is an eligible 'whistleblower', as detailed in *Section 2 – Scope* of this Policy;
- b) The whistleblower discloses information about 'serious wrongdoing' in or by Timberlink, as detailed in *Section 3B – What is Serious Wrongdoing?* of this Policy; and
- c) The disclosure is:
 - made in accordance with this Whistleblower Policy or to the head or deputy head of Timberlink (for example the Chief Executive Officer, country manager or any other person who is responsible for the overall management of Timberlink); or
 - made to an 'appropriate authority' (as defined in the PDA NZ).

If a disclosure is not made in accordance with the above criteria (for example disclosed to the media) or is made in bad faith, then the disclosure may not qualify for protection under the PDA NZ.

A whistleblower will still be entitled to the protections under the PDA NZ even if the whistleblower makes a disclosure to another person, as long as the disclosure is made on a confidential basis and for the purpose of seeking advice about whether or how to make a protected disclosure in accordance with the PDA NZ. For example, the seeking of legal advice will not negate the whistleblower's entitlement to protection under the PDA NZ.

Timberlink's Whistleblower Policy and program offers individuals protection and support for disclosing wrongdoing. Consequently, Timberlink's Whistleblower program is a key element of our governance and risk framework and to achieving transparency, accountability and long-term sustainability.

2 Scope

For New Zealand, an individual is an eligible whistleblower if he or she is or was formerly:

- A Timberlink officer or employee including a manager, director, fixed/temporary term employee, intern and secondees;
- A contractor to Timberlink under a contract for services (whether paid or unpaid); or

- A person who works for Timberlink as a volunteer without reward or expectation of reward for that work,

who believes on reasonable grounds that there is, or has been, **serious wrongdoing** in or by Timberlink and does not make the disclosure in bad faith.

This Policy does not apply to personal work-related grievances (refer to section 4 of this Policy).

3 What is Serious Wrongdoing?

In New Zealand, 'serious wrongdoing' is specifically defined in the PDA (NZ) as one or more of the following:

- A serious risk to public health, public safety, the health or safety of any individual, or the environment;
- A serious risk to the maintenance of law, including the prevention, investigation, and detection of offences and the right to a fair trial; and
- An offence.

Serious wrongdoing **does not** include *personal work-related grievances* as described in the next section and therefore such disclosures will not be protected under the PDA (NZ).

Reporting of 'serious wrongdoing'

Reports must be based on **reasonable grounds** that the information disclosed is true or likely to be true. This means an allegation with no supporting information is not likely to be considered as having 'reasonable grounds'. The individual may be entitled to the whistleblower protections under the PDA (NZ) even if the information provided or allegations made is later proven to be incorrect or based on a mistaken belief provided such disclosures were made with genuine intention and belief.

Individuals who have been found to have made false, misleading, vexatious or malicious disclosures will not be protected under the PDA (NZ) and may be subject to disciplinary action (up to and including summary dismissal in accordance with applicable New Zealand employment laws).

4 Personal Work – Related Grievances

Personal work-related grievances are not within the scope of this Policy and therefore do not afford protection under PDA (NZ). These grievances should be raised directly with your Line Manager, your PPC representative or any other Timberlink Leader you feel comfortable raising the matter with.

Personal work-related grievances are issues in relation to your employment with Timberlink that have implications for you personally (ie matters solely related to your personal employment). Examples of personal work-related grievances that are not covered by this Policy include:

- A conflict between you and another employee;
- A decision relating to your promotion or transfer;
- A decision relating to your performance or disciplinary action; or
- A decision relating to the termination of your employment.

In some limited instances, there may be an overlap between a personal work-related grievance and matters covered by this Policy, such as where the grievance arises from knowledge of unethical, illegal or fraudulent conduct.

5 Who can I make a report to?

Timberlink offers avenues to disclose any concerns you may have.

If you are comfortable, you can raise your concern with your line manager or Protected Disclosure Officers. Before doing so, you can also obtain more information about this Policy, how it works and whistleblower information more generally by contacting the Protected Disclosure Officers listed below.

Timberlink Protected Disclosure Officers are the Executive Lead Team and General Counsel.

Reports may also be made by post to:

c/- EGM People, Performance and Culture (or marked to the attention of any one of the Executive Lead Team of General Counsel)

Lot 3B, 1490 Ferntree Gully Road,
Knoxfield VIC 3180

External Legal and Regulatory Parties

Any disclosures you make to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the PDA NZ is subject to legal professional privilege and confidentiality, and you will still be entitled to whistleblower protection.

The protections under the PDA (NZ) may also apply if such disclosures are made directly to an appropriate authority (as defined in the PDA NZ) rather than to a Timberlink Protected Disclosure Officer under this Whistleblower Policy. An appropriate authority includes is but not limited to:

New Zealand*
NZ Serious Fraud Office Via their contact centre 0800 109 800 (or +64 9303 0121 for overseas callers)
Office of the Ombudsman Freephone: 0800 802 602 Email: info@ombudsman.parliament.nz Postal address: PO Box 10152, Wellington 6143

****Please note the PDA (NZ) defines who the appropriate authorities are for receiving a protected disclosure. Disclosure to a body that is not an appropriate authority will not constitute a protected disclosure.***

Under the PDA (NZ), disclosure of information may be made to an appropriate authority at any time and will still be entitled to whistleblower protection as long as the criteria in (a) and (b) in Section 1 are met. This applies whether or not the whistleblower has also made the disclosure to Timberlink or another appropriate authority.

6 Investigation of Serious Wrongdoing

Matters raised under this Policy will be received and treated seriously and with the utmost sensitivity. All matters will be dealt with fairly and objectively and in a timely manner.

While making a report does not guarantee that the matter will be formally investigated, all reports will be assessed and considered by Timberlink and a decision made as to whether they should be investigated in accordance with this Policy. Timberlink's response to a report will vary depending on the nature of the report (including the amount of information provided).

Reports alleging serious wrongdoing will be assessed to:

- Determine whether the disclosure qualifies for protection under the PDA NZ;
- Determine if the whistleblower has made the disclosure elsewhere and any outcome (if the disclosure is in relation to a serious wrongdoing);
- Determine if and how the disclosure should be investigated in accordance with this Policy;
- Determine whether there has been serious wrongdoing, as the case may be. Where there has been serious wrongdoing, the EGM PPC must immediately notify the Chief Executive Officer and the Timberlink Board; and
- Determine what action should be taken to address the serious wrongdoing.

If practicable, Timberlink will endeavour to complete these steps within 20 working days. If the above steps cannot be completed within 20 working days, then Timberlink will:

- inform the whistleblower how long Timberlink expects to deal with the matter;
- update the whistleblower about progress;
- deal with the matter as determined appropriate by Timberlink; and
- inform the whistleblower (with reasons) about what Timberlink will do or has done to deal with the disclosure.

If Timberlink determines that no action is required, Timberlink will inform the whistleblower the reasons for that decision.

In all cases:

- All team members and contractors must cooperate fully with any investigations,
- The Protected Disclosure Officer(s) may investigate the matter directly or may appoint an Investigation Officer to investigate the matter.
- The Protected Disclosure Officer(s) may engage external legal advisers to consult on how Timberlink will respond and/or report the matter.
- Unless there are confidentiality or other reasons not to do so, individuals to whom the protected disclosure relates will be informed of the allegation at an appropriate time and will be given a chance to respond to the allegations made against them.
- Where Timberlink considers it appropriate to do so, we will provide feedback to the whistleblower regarding the investigation's progress and/or outcome.

If the information disclosed does not meet the threshold for serious wrongdoing, but there is evidence of wrongdoing occurring or a wider organisational cultural issue, then Timberlink will investigate and deal with the matter in accordance with other applicable internal procedures. A disclosure that does not meet the criteria set out in Section 1 does not qualify for protection under the PDA (NZ).

7 Protection of Whistleblowers

Timberlink is committed to protecting and respecting the rights of persons who make reports under this Policy and ensuring anyone who makes a report based on reasonable grounds is treated fairly and does not suffer any disadvantage, even if it is later determined that the information disclosed does not meet the threshold for actual or potential misconduct or serious wrongdoing.

a) Protecting your identity

Timberlink's priority is to protect the identity of people who speak up and make a report.

Timberlink will take steps to protect your confidentiality, for example by ensuring your concerns are overseen and investigated by suitably qualified and objective team members or external parties and securely and confidentially storing all files and records created related to a whistleblower report or an investigation.

If you make a protected disclosure, your identify (any information we have because of your disclosure that someone could reasonably use to work out your identify) will only be disclosed if you give your consent to Timberlink to do so or in one of the following circumstances:

Where Timberlink reasonably believes that disclosure of your identity is:

- a) Essential to the effective investigation of the allegation of serious wrongdoing;
- b) Essential to prevent serious risk to public health, public safety, the health or safety of any individual, or the environment; or
- c) Essential to comply with the principles of natural justice; or
- d) Essential to an investigation by a law enforcement or regulatory agency for the purpose of law enforcement.

Before releasing identifying information for a reason described above:

- if the release is for the reason described in (a) or (c), Timberlink will consult the whistleblower about the release; or
- if the release is for the reason described in subsection (b) or (d), Timberlink must, if practicable, consult the Whistleblower about the release.

After releasing identifying information for a reason described in this Section 7, Timberlink will inform the whistleblower.

b) Protection from detriment

Timberlink will not tolerate anyone being discouraged from speaking up or being adversely affected because they have reported serious wrongdoing in accordance with this Policy. Timberlink will consider disciplinary action, which may include termination of employment or engagement, where any team member has caused detriment to another because they have or wanted to make a protected disclosure in accordance with this Policy.

If you consider you are subjected to detrimental treatment or treated less favourably because you made a protected disclosure under this Policy, you should inform a Protected Disclosure Officer immediately.

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a report.

Less favourable treatment is when you are treated less favourably than another person in the same or substantially similar circumstances because you intend to make or have made a protected disclosure, have encouraged another person to make a protected disclosure or has given information in support of, or relating to, a protected disclosure.

8 Outcome of investigations

At the end of the investigation, the Investigation Officer or Protected Disclosure Officer must submit a report to the Chief Executive Officer, which will be the property of Timberlink and will remain confidential.

Where an investigation identifies a breach of Timberlink's Code of Conduct, other internal policies or procedures appropriate action may be taken in accordance with other applicable internal policies. This may include, but is not limited to, terminating or suspending the employment or engagement of the person(s) involved in the actual or potential misconduct or serious wrongdoing. If the report finds that there has been a suspected or an actual breach of the law, Timberlink may refer the matter to the relevant legal authority.

Where an investigation identifies a serious wrongdoing, Timberlink will determine what action should be taken to address the serious wrongdoing. This may include referring the protected disclosure to an appropriate authority. Timberlink will consult the whistleblower and the relevant appropriate authority prior to make the referral.

If Timberlink decides that no action is required, Timberlink will inform the whistleblower of the reasons for that decision.

9 Reporting Procedures

The EGM PPC will be responsible for preparing periodic reports on the number and type of whistleblower incidents reported. The CEO will notify the Board immediately of any incident deemed serious or material with regular progress reports tabled at scheduled Board Meetings.

All reporting of matters investigated in accordance with this Policy will maintain the confidentiality of any person who has reported a matter in accordance with the Policy. Any information that might lead to the disclosure of the identity of the whistleblower will also be excluded from these reports.

10 References

- Protected Disclosures (Protection of Whistleblowers) Act 2022 (NZ)
- Timberlink Anti Bribery and Corruption Policy
- Timberlink Code of Conduct

11 Revision History

This Policy is reviewed by the Board at least every 2 years.

Approved and adopted by the Board on 29 July 2022.

Version	Changes	Date
V1.0	Original	March 2013
V1.1	Making a complaint, Procedural Principles and NZ Updated	October 2017
V2.0	Revised Policy in light of legislative changes	January 2020
V3.0	Revised Policy in light of legislative changes	July 2022